

EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT
IN AND FOR THE EASTERN DISTRICT OF NEW YORK

LEONID TREYGER,

Plaintiff,

-against-

GIO WINE & SPIRITS CORP., GBA 526
LLC,

Defendants.

AFFIDAVIT

CASE NO.: 23-cv-2099-HG

State of Florida
County of Miami-Dade SS)

Alina Rits, a Certified Public Accountant in the State of Michigan, hereby duly swears both under oath and under penalty of perjury to the truth of the following:

1. I am not a party to this action.
2. I am over 18 years of age.
3. I am a Certified Public Accountant.
4. I was licensed in the State of Michigan in 2012.
5. My license number is 1101033604.
6. I am a graduate of the University of Michigan, Dearborn, with a Bachelor in Business Administration and with concentration in accounting.
7. In addition, I earned Master's Degree in Business Administration with concentration in Finance.
8. I am a member of Michigan Association of Certified Public Accountants.
9. I worked as an accountant in a wide variety of industries, including construction, automotive and auto parts, suppliers, retail, restaurants, and daycare.
10. I have been preparing taxes for more than ten years, which includes reading and understanding the Internal Revenue Code and helping both corporate entities and individuals file tax credits with the Internal Revenue Service.
11. I have reviewed IRS Form 8826 and researched the IRS Disabled Access Credit tax credit in connection with remediation of violations of the Americans with Disabilities Act.
12. If a store owner or building owner spends \$13,700 to remediate ADA violations and then applies for and is granted the IRS Form 8826 Disabled Access Credit Tax Credit, then that person or entity will effectively spend \$8,700 dollars on such remediation with the benefit of this tax credit.

Dated: 12/21, 2023

Alina Rits

Alina Rits

Sworn to before me on this

21st day of December 2023

JM Rits

Notary Public, State of Florida.

